## Regulation 39-(23.5-)102.1.

Factors which may be relevant in determining whether or not a decedent was domiciled in Colorado for purposes of this Act include, by way of illustration and not by way of limitation, the following:

- (a) The intent of decedent to establish a domicile as evidenced by:
- (1) Written correspondence of decedent.
- (2) Documents created or entered into by decedent such as a will, a trust and contracts of purchase or sale.
- (3) Location and nature of a permanent dwelling maintained by decedent.
- (b) The purpose of decedent's presence in Colorado, for example:
  - (1) A planned and limited vacation.
- (2) Business of a temporary or a permanent nature.
- (3) Retirement in a retirement facility or with relatives permanently located in Colorado.
- (c) Commitments and acts indicating domicile:
- (1) Voting record.
- (2) Vehicle registration.
- (3) Filings for taxes and fees.
  - (4) Address customarily used.
- (d) The situs of a decedent's assets, major business interests or source of livelihood.
- (e) Principal place of probate or administration of a decedent's estate.
- (f) Filing of a domiciliary estate tax return.